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§16-304.

- (a) Each county governing body may appropriate money to pay the cost of establishing and operating a community college or regional community college.
- (b) (1) The county governing body shall make appropriations by major functions established by the Commission.
- (2) The major functions established by the Commission shall conform generally to those contained in the then-current College and University Industry Audit Guide issued by the American Institute of Certified Public Accountants.
- (c) (1) A community college may not spend more on any major function than the amount appropriated for it.
- (2) (i) Transfers of appropriations between major functions shall be submitted in writing and approved by the county governing body before they are made, and if the county governing body fails to act on a request for a transfer within 30 days, the request automatically is approved as requested; and
- (ii) Except in Baltimore City, where the provisions of the city charter govern, transfers of appropriations within a major function may be made at the direction of the board of trustees and the county governing body shall be notified within 30 days of the transfer.
- (d) Each county governing body may borrow money to purchase land and construct capital improvements for a community college. Money may be borrowed on terms and conditions the county governing body considers proper, subject to any requirements of local law applicable to the creation of public debt.
- (e) (1) Except in Baltimore City and Anne Arundel County, where the provisions of the appropriate charter govern, each county governing body may appropriate money to establish a reserve fund for future plant maintenance and repair at a community college.
- (2) If a reserve fund for future plant maintenance and repair is established, it shall be treated as an additional major function for the purposes of this section.

- (3) Expenditures from the reserve fund for maintenance and repair may not be made unless approved in the same manner as the budget of the community college is approved.
- (4) Funds appropriated under this subsection may not be considered "current expenses" for purposes of § 16-305(c)(2) of this subtitle.

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